



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, वीरवार, 31 मार्च, 2005 / 10 चैत्र, 1927

हिमाचल प्रदेश सरकार

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171002, the 30th March, 2005

No. EXN-F(1)2/2004.—In exercise of the powers conferred by sub-section (1) of section 42 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor of Himachal Pradesh is

pleased to direct that no tax shall be levied under section 6 of the aforesaid Act, on the sale of goods [other than those manufactured by breweries, distilleries, non-fruit/vegetable based wineries and bottling plants (both of country liquor and Indian made foreign liquor) excluding the units manufacturing the goods as specified in the negative list as contained in this Department notification No.EXN-F(1)2/2004(iii) Dated 30th March, 2005] manufactured by the dealers running a village industry, which came into commercial production on or after 31.12.2004, to be notified by the Excise and Taxation Commissioner, Himachal Pradesh. The exemption from the payment of sales tax shall be admissible to eligible units located in 'B' and 'A' category of area respectively for a period of 8 years and 5 years from the date of commencement of commercial production or from the date of this notification, whichever is later.

2. The above exemption from the payment of sales tax shall be admissible to the concerned industrial unit, only if,—

- (i) the eligible industrial unit files by the 30th April every year with the appropriate Assessing Authority a certificate in Form R.M. II prescribed by the Himachal Pradesh Government Excise and Taxation;
- (ii) Department's Notification No. 1-12/73-E&T-III, dated 7.2.1992 and published in Rajpatra, Himachal Pradesh (Extra-ordinary) on 12.2.1992 issued by the authority specified therein;
- (iii) all the goods manufactured are sold by the manufacturers themselves and it shall not be open for finished goods purchased or acquired by concerned industrial units for re-sale in Himachal Pradesh;
- (iv) it has been registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968, for manufacture of goods for sale;

- (v) it (registered dealer) complies with the provisions of (a) the Himachal Pradesh General Sales Tax Act, 1968, (b) the Central Sales Tax Act, 1956, and (c) the rules, including the scheme, if any made, the notification, and orders issued, under these Act;
- (vi) it employs atleast 70 per cent of its total manpower employment from amongst the bonafide Himachalis. In case of violation of this condition at any point of time during the period of admissibility of this exemption by the concerned industrial unit no further exemption will be admissible to it and in such an event all incentives already availed by such unit will be recovered and such unit will be liable for stringent action;
- (vii) it has obtained a certificate in Form 'I' prescribed under this Department notification No. EXN-F(1)2/2004(iii) dated 30th March, 2005 from the General Manager, District Industries Centre of the Department of Industries of the Government of Himachal Pradesh where the industrial unit is registered or in other case from the Director of Industries, Himachal Pradesh or his nominee duly authorized, in writing, in this behalf, and has furnished the said certificate to the Assessing Authority for the grant of the certificate in form 'E' appended as Annexure 'A' to this notification;
- (viii) it has been granted the certificate in form 'E' by the Assessing Authority; and
- (ix) the certificate in Form 'E' continues to remain operative and it has not been with-drawn or cancelled by the prescribed authority or is not annulled or quashed in any appellate, revisional or other proceedings.

Explanation-1.— The employment condition specified in sub-para (v) shall not be applicable to new industrial units employing only one employee located in “B” and “A” category area or the units which are self employed ventures where the owner is running the unit without employing any manpower.

Explanation-2.— For the purposes of this notification,—

- (i) “Village Industry” means any industry, located in “rural area” in tiny sector which produces the goods with or without the use of power and in which the total fixed capital investment in land, building, plant and machinery per head of an artisan or a worker does not exceed Rs. 50,000/-; and
- (ii) “Rural Area” means an area, as defined in clause (46) of section 2 of the H.P. Panchayati Raj Act, 1994.

3. The Governor, is further pleased to direct that notification No. EXN-F(9)-2/99 (i) dated 23.7.1999 published in R.H.P. on 27.7.1999 issued in this behalf, shall stand superseded.

By order,
Sd/-

Principal Secretary (E&T)
to the Government of Himachal Pradesh.